

INTERNAL REVENUE SERVICE
NATIONAL OFFICE TECHNICAL ADVICE MEMORANDUM

October 25, 2007

Third Party Communication: None
Date of Communication: Not Applicable

Number: **200750018**
Release Date: 12/14/2007
Index (UIL) No.: 7422.01-00, 6511.00-00, 6532.02-00
CASE-MIS No.: TAM-146350-07

Taxpayer's Name:
Taxpayer's Address:

Taxpayer's Identification No:
Year(s) Involved:
Date of Conference:

Technical Advice Memorandum 200446021 issued in regard to the above named taxpayer on August 6, 2004, has been reconsidered and is now revoked. We have now concluded that the arbitrage rebate overpayment described in TAM 200446021 is within the meaning of the "any sum" language contained in I.R.C. § 7422(a). Consideration of the merits of the taxpayer's claim for refund may be renewed.

CAVEAT:

A copy of this technical advice memorandum is to be given to the taxpayer. Section 6110(k)(3) of the Code provides that it may not be used or cited as precedent.